

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF VIRGINIA

Case number (if known)

Chapter

7

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Delta Education Systems, Inc.

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

DBA Delta Educational Services, Inc.

3. Debtor's federal Employer Identification Number (EIN)

54-1859702

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

P.O. Box 1197
Richmond, VA 23218-1197

Number, Street, City, State & ZIP Code

Richmond City
County

c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) www.deltaed.com

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify:

Debtor Delta Education Systems, Inc.
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.

See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.6113**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

☒ Chapter 7☐ Chapter 9☐ Chapter 11. Check all that apply:

- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**☒ No.☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?☐ No☒ Yes.

List all cases. If more than 1, attach a separate list

Debtor	see Petition Exhibit 1	Relationship	_____
District	_____	When	_____
		Case number, if known	_____

Debtor Delta Education Systems, Inc.
Name

Case number (if known) _____

11. Why is the case filed in this district?*Check all that apply:*

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?☒ No☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.**Why does the property need immediate attention?** (*Check all that apply.*)☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? _____

☐ It needs to be physically secured or protected from the weather.☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).☐ Other _____**Where is the property?** _____

Number, Street, City, State & ZIP Code

Is the property insured?☐ No☐ Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information**13. Debtor's estimation of available funds***Check one:*☐ Funds will be available for distribution to unsecured creditors.☒ After any administrative expenses are paid, no funds will be available to unsecured creditors.**14. Estimated number of creditors**☐ 1-49☒ 50-99☐ 100-199☐ 200-999☐ 1,000-5,000☐ 5001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000**15. Estimated Assets**☐ \$0 - \$50,000☐ \$50,001 - \$100,000☐ \$100,001 - \$500,000☐ \$500,001 - \$1 million☒ \$1,000,001 - \$10 million☐ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion**16. Estimated liabilities**☐ \$0 - \$50,000☐ \$50,001 - \$100,000☐ \$100,001 - \$500,000☐ \$500,001 - \$1 million☐ \$1,000,001 - \$10 million☒ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion

Debtor Delta Education Systems, Inc.
Name

Case number (if known) _____

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 7/27/2018

MM / DD / YYYY

X /s/ Martina Hansen

Signature of authorized representative of debtor

Martina Hansen

Printed name

Title CEO Delta Education Systems, Inc.

18. Signature of attorney

X /s/ Peter J. Barrett

Signature of attorney for debtor

Date 7/27/2018

MM / DD / YYYY

Peter J. Barrett 46179

Printed name

Kutak Rock LLP

Firm name

901 East Byrd Street

Suite 1000

Richmond, VA 23219

Number, Street, City, State & ZIP Code

Contact phone 804-644-1700

Email address peter.barrett@kutakrock.com

46179 VA

Bar number and State

Petition Exhibit 1

Corporation	EIN	Court
Delta Career Education Corporation	75-3135135	USBC Eastern District of Virginia, Richmond Division
Delta Educational Systems, Inc.	54-1859702	USBC Eastern District of Virginia, Richmond Division
Academy of Court Reporting, Inc.	34-1083484	USBC Eastern District of Virginia, Richmond Division
Atlantic Coast Colleges, Inc.	54-1404068	USBC Eastern District of Virginia, Richmond Division
Berks Technical Institute, Inc.	36-4359439	USBC Eastern District of Virginia, Richmond Division
Creative Circus, Inc.	20-0001026	USBC Eastern District of Virginia, Richmond Division
McCann Education Centers, Inc.	23-2192761	USBC Eastern District of Virginia, Richmond Division
McCann School of Business and Technology, Inc.	72-1132608	USBC Eastern District of Virginia, Richmond Division
Miller-Motte Business College, Inc.	56-1251751	USBC Eastern District of Virginia, Richmond Division
National Career Education, Inc.	94-2963855	USBC Eastern District of Virginia, Richmond Division
Palmetto Technical College, Inc.	54-2006130	USBC Eastern District of Virginia, Richmond Division
Piedmont Business College, Inc.	56-1554202	USBC Eastern District of Virginia, Richmond Division
Southwest Business Colleges, Inc.	84-0743438	USBC Eastern District of Virginia, Richmond Division
The Miami-Jacobs Business College Company	31-0558736	USBC Eastern District of Virginia, Richmond Division

accuracy or completeness of the data that is provided in the Schedules and Statements and shall not be liable for any loss or injury arising out of, or caused in whole or in part by, the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained in the Schedules and Statements.

For the avoidance of doubt, the Debtors and their agents and advisors hereby reserve their rights to amend and supplement the Schedules and Statements as may be necessary or appropriate, but expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided in the Schedules and Statements or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law.

In no event shall the Debtors or their directors, officers, agents, attorneys, and financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their directors, officers, agents, attorneys, and financial advisors are advised of the possibility of such damages.

Global Notes and Overview of Methodology

1. **Description of Case.** On July 26 and 27, 2018 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 7 of the Bankruptcy Code. Each Debtor has filed its own Schedules and Statements. The information provided in the Schedules and Statements, except as otherwise noted, is reported as of the Petition Date. A corporate organizational chart is appended to these global notes (the “Global Notes”). Delta Career Education Corporation and Delta Educational Systems, Inc. serve as holding companies for the other twelve debtors.
2. **Global Notes Control.** These Global Notes pertain to and comprise an integral part of each of the Debtors’ Schedules and Statements and should be referenced in connection with any review thereof. In the event that the Schedules and Statements conflict with the Global Notes, the Global Notes shall control.
3. **Reservations and Limitations.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements. However, as noted above, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and supplement the Schedules and Statements as may be necessary or appropriate but do not undertake any obligation to do so, except as required by applicable law. Nothing contained in the Schedules and Statements constitutes a waiver of any of the Debtors’ rights or an admission of any kind with respect to these chapter 7 cases. Any specific reservation of rights contained elsewhere in these Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.
 - (a) **No Admission.** Nothing contained in the Schedules and Statements or the Global Notes is intended to be or should be construed as an admission or stipulation of the validity of any claim against the Debtors or any assertion made.

- (b) **Recharacterization and Classifications.** Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.

For the avoidance of doubt, listing (i) a claim on Schedule D as “secured,” (ii) a claim on Schedule E/F as “priority” or “unsecured,” or (iii) a contract on Schedule G as “executory” or “unexpired” does not constitute an admission by the Debtors of the legal rights of the claimant or contract counterparty or a waiver of any rights to recharacterize or reclassify such claim or contract.

- (c) **Claims Description.** Any failure to designate a claim on a given Debtor’s Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by such Debtor that such amount is not “disputed,” “contingent,” or “unliquidated.” Moreover, listing a claim does not constitute an admission of liability by the Debtors. The Debtors reserve all rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.
- (d) **Estimates and Assumptions.** The preparation of the Schedules and Statements required the Debtors to make reasonable estimates and assumptions with respect to the reported amounts, including but not limited to amounts of assets and liabilities, the amount of contingent assets and contingent liabilities on the date of filing the Schedules and Statements, and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ materially from such estimates.
- (e) **Causes of Action.** Despite reasonable efforts, the Debtors may not have identified and/or set forth all of their causes of action (filed or potential) against third parties as assets in their Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. Nothing in these Global Notes or the Schedules and Statements should be construed as a waiver of any such causes of action.
- (f) **Intellectual Property Rights.** Exclusion of any intellectual property should not be construed as an admission that such intellectual property rights have been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property should not be construed as an admission that such intellectual property rights have not been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction.

- (g) **Employees.** All employees were employed and paid by Delta Career Education Corporation.
4. **Transaction.** On January 18, 2018, STVT-AAI Education, Inc. (d/b/a Ancora Education) acquired certain assets from the Debtors, including campuses operating under the names of Berks Technical Institute, McCann School of Business and Technology, Miller-Motte College, Miller Motte Technical College and Creative Circus as well as certain campuses that offered professional truck driver training under the name of International Schools (the “Transaction”).² Following the closing of the Transaction, the Debtors began the wind-down of their remaining assets, which wind-down has now been completed. In connection with the wind down, the Debtors closed all remaining leased locations and, except as specifically set forth in the Schedules and Statements, disposed of the remaining assets located at such leased locations, primarily by donating those assets to local schools or charities such as Goodwill. Where donation was unavailable or impractical, certain assets were disposed of as waste. A very small number of items were sold. In those instances where a sale was conducted, the funds received were deposited into the Debtors’ bank accounts. As part of the wind down, the Debtors ceased business operations and, as of the Petition Date, the Debtors have no office locations. The Alexandria, Virginia mailing address noted on the petitions and in the Schedules and Statements is not an office or location of the Debtors but is a mail box at The UPS Store in Alexandria, Virginia used by the Debtors to receive mail. In addition, the Debtors’ registered agents for service of process have resigned or were terminated following the Transaction, thereby implicating Va. Code § 12.1-19.1.
5. **Methodology.Basis of Presentation.** The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”) nor are they intended to be fully reconciled to the financial statements of the Debtors. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment. The Schedules and Statements reflect the Debtors’ reasonable efforts to report the assets and liabilities of the Debtors on an unconsolidated basis.
- (b) **Duplication.** Certain of the Debtors’ assets, liabilities, and prepetition payments may properly be disclosed in response to multiple parts of the Statements and Schedules. To the extent these disclosures would be duplicative, the Debtors have determined to only list such assets, liabilities, and prepetition payments once.
- (c) **Net Book Value.** Current market valuations for individual items of property and other assets are neither maintained by, nor readily available to, the Debtors. Accordingly, unless otherwise indicated, the Debtors’ Schedules and Statements reflect net book values as of June, 2018. Market values may vary—at some times materially—from net book values. Assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements or are listed with a zero-dollar value, as such assets have no net book

² The Amended and Restated Asset Purchase Agreement executed in connection with the Transaction and related documents are available for inspection by the Chapter 7 Trustee.

value. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset and any such omission does not constitute a waiver of any rights with respect to such asset.

- (d) **Property and Equipment.** Unless otherwise indicated, owned property and equipment are valued at net book value. Nothing in the Schedules and Statements is, or should be construed as, an admission as to the determination of the legal status of any lease (including whether any lease is a true lease or a financing arrangement).
- (e) **Unknown Amounts.** The description of an amount as “unknown” is not intended to reflect upon the materiality of such amount.
- (f) **Totals.** All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- (g) **Credits and Adjustments.** The claims of individual creditors are listed as the amounts entered on the Debtors’ books and records and may not reflect credits or other adjustments due from such creditors to the Debtors.
- (h) **Intercompany Claims.** Following the Transaction, the Debtors’ books and records have not been fully updated and reconciled. Intercompany claims, which may be debt or equity, in some instances are not reported on Statement 4, Schedule A/B, and Schedule E/F because such intercompany claims are not evident per the Debtors’ books and records.
- (i) **Guarantees and Other Secondary Liability Claims.** The Debtors have exercised reasonable efforts to locate and identify guarantees in their executory contracts, unexpired leases, financings, and other such agreements. The Debtors may have inadvertently omitted guarantees embedded in their contractual agreements and may identify additional guarantees as they continue to review their books and records and contractual agreements. The Debtors reserve their right, but are not required, to amend the Schedules and Statements if additional guarantees are identified.
- (j) **Excluded Assets and Liabilities.** The Debtors have excluded certain categories of assets and liabilities from the Schedules and Statements, including, but not limited to: certain deferred charges, accounts, or reserves recorded only for purposes of complying with the requirements of GAAP; deferred revenue accounts; and certain accrued liabilities. Other immaterial assets and liabilities may also have been excluded.
- (k) **Liens.** The property and equipment listed in the Schedules and Statements are presented without consideration of any liens.
- (l) **Setoffs.** The Debtors may have incurred setoffs and net payments in the ordinary course of business. Such setoffs and nettings may occur due to a variety of transactions or disputes. Although such setoffs and other similar rights may have

been accounted for when scheduling certain amounts, these setoffs are not independently accounted for and, as such, are or may be excluded from the Debtors' Schedules and Statements. In addition, some amounts listed in the Schedules and Statements may have been affected by setoffs or nettings by third parties of which the Debtors are not yet aware.

6. **Specific Schedules Disclosures.**

- (a) **Schedule A/B, Parts 1 and 2 – Cash and Cash Equivalents; Deposits and Prepayments.** The Debtors' cash balances are listed as of the Petition Date.
- (b) **Schedule A/B, Part 4 – Investments; Non-Publicly Traded Stock and Interests in Incorporated and Unincorporated Businesses, including any Interest in an LLC, Partnership, or Joint Venture.** Ownership interests in subsidiaries have been listed in Schedule A/B, Part 4, as \$0 because those subsidiaries have also filed voluntary petitions under chapter 7 of the Bankruptcy Code.
- (c) **Schedule A/B, Part 7 – Office Furniture, Fixtures and Equipment; and Collectibles.** See Note No. 4 above.
- (d) **Schedule A/B, Part 9 – Real Property.** Following the Transaction, the Debtors moved out of their leased locations and returned such locations to their respective landlords. A list of the Debtors' prior leased locations is available for inspection.
- (e) **Schedule A/B, Part 10 – Intangibles and Intellectual Property.** The Debtors have retained certain student records in the ordinary course of business subject to a privacy policy and document retention protocol.
- (f) **Schedule A/B, Part 11 – All Other Assets.** Dollar amounts are presented net of impairments and other adjustments.

Other Contingent and Unliquidated Claims or Causes of Action of Every Nature, including Counterclaims of the Debtors and Rights to Setoff Claims. In the ordinary course of business, the Debtors may have accrued certain rights to counterclaims, cross-claims, setoffs, and refunds with third-parties. Because certain of these claims are unknown to the Debtors and not quantifiable as of the Petition Date, they may not be listed on Schedule A/B, Part 11.

Interests in Insurance Policies or Annuities. A list of the Debtors' insurance policies and related information is available to the Trustee, creditors or other parties in interest. The Debtors believe there is little or no cash value to the vast majority of such insurance policies.

Tax Refunds and Unused Net Operating Losses (NOLs). Because the Debtors' federal returns are filed on a consolidated basis, the federal NOL is only reported on the Schedules of Delta Career Education Corporation. In addition, the Debtors, in the ordinary course of business, have used refunds from one tax year to pre-pay certain taxes, such as franchise taxes, for the following year. These prepayments

may result, once the tax returns for fiscal year 2017 are completed, in one or more refunds in undetermined amounts.

Other Property of any Kind Not Already Listed. The Debtors have an interest under (i) that certain Commercial Surety General Indemnity Agreement, dated September 9, 2013, between RLI Corp. and the Debtors, and (ii) that certain Agreement of Indemnity Commercial Bond, dated July 13, 2010, between International Fidelity Insurance Company and the Debtors (collectively, clauses (i) and (ii) the “Contracts”). The Debtors also have an interest in and to certain funds and proceeds from the Contracts held by providers of the surety bonds under the Contracts. The Debtors’ interest in such Contracts, funds and the proceeds therefrom is limited to the extent set forth in that certain Escrow Agreement, dated January 18, 2018, by and between certain of the Debtors, Ancora Intermediate Holdings, LLC and Citibank, N.A. as well as certain other agreements executed in connection with the Transaction.

(g) **Schedule D – Creditors Who Have Claims Secured by Property.**

The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable agreements and other related relevant documents is necessary for a complete description of the collateral and to determine the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. In certain instances, a Debtor may be a co-obligor or guarantor with respect to scheduled claims of another Debtor and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities.

Field Point Agency Services, Inc. (the “Secured Agent”) as the administrative agent under that certain Amended and Restated Credit Agreement (the “Credit Agreement”), dated November 22, 2016, has a secured and perfected lien on substantially all assets of the Debtors. The amounts set forth as outstanding under the Debtors’ prepetition loan facilities reflect approximate amounts as of the Petition Date.

(h) **Schedule E/F – Creditors Who Have Unsecured Claims.**

Part 2 - Creditors with Nonpriority Unsecured Claims. The liabilities identified in Schedule E/F, Part 2, are derived from the Debtors’ books and records. The Debtors made a reasonable attempt to set forth their unsecured obligations, although the actual amount of claims against the Debtors may vary from those liabilities represented on Schedule E/F, Part 2. The listed liabilities may not reflect the correct amount of any unsecured creditor’s allowed claims or the correct amount of all unsecured claims.

Schedule E/F, Part 2, reflects certain prepetition amounts owing to counterparties to executory contracts and unexpired leases. Schedule E/F, Part 2, does not include

claims that may arise in connection with the rejection or termination of any executory contracts or unexpired leases.

In many cases, the claims listed on Schedule E/F, Part 2, arose, accrued, or were incurred on various dates or on a date or dates that are unknown to the Debtors or are subject to dispute. Where the determination of the date on which a claim arose, accrued, or was incurred would be unduly burdensome, the Debtors have not listed a specific date or dates for such claim.

As of the time of filing of the Schedules and Statements, the Debtors had not received all invoices for payables, expenses, and other liabilities that may have accrued prior to the Petition Date. Accordingly, the information contained in Schedules D and E/F may be incomplete. The Debtors reserve their right to, but undertake no obligations to, amend Schedules D and E/F if and as they receive such invoices.

The Secured Agent also would have an unsecured deficiency claim to the extent that the value of the collateral does not cover the amounts due under the Credit Agreement.

- (i) **Schedule G – Executory Contracts and Unexpired Leases.** While reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred.

Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. Certain of the leases and contracts listed on Schedule G may contain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as supplemental agreements and letter agreements, which documents may not be set forth in Schedule G.

In some cases, the same supplier or provider may appear multiple times in Schedule G. Multiple listings, if any, reflect distinct agreements between the Debtors and such supplier or provider.

The listing of any contract on Schedule G does not constitute an admission by the Debtors as to the validity of any such contract. Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease.

7. **Specific Statements Disclosures.**

- (a) **Statements, Part 1, Question 1 – Income and Gross Revenue.** Amounts are listed for the current fiscal year through June 30, 2018, the normal end of the

Debtors' fiscal year, rather than the Petition Date. Since the Debtors' operations ceased at the end of May 2018, with one single exception, the Debtors did not receive any material revenue from the date of reporting through the Petition Date. On July 2, 2018, Delta Educational Systems, Inc. received a wire transfer in the amount of \$500,000 in connection with the termination of certain surety bonds following the cessation of operations as set forth in more detail in the documents related to the Transaction. Finally, tuition and bookstore revenue, included in the total revenue amounts, are reported on a net basis, tracking with the Debtors' audited financial statements.

(b) **Statements, Part 2, Questions 3 and 4 – Payments to Certain Creditors.**

The payments to creditors and insiders listed in response to Questions 3 and 4 on each of the Debtors' Statements reflect only payments made directly by that Debtor.

Because of the centralized nature of the Debtors' cash management system, the Debtors have not disclosed intercompany activity that took place between the Debtors' various accounts at Bank of America. All other intercompany activity has been disclosed. The Debtors will make the Bank of America account statements, along with bank account reconciliations, available for inspection by the Trustee, the United States Trustee, creditors and parties in interest. In addition, certain payments may be listed in other portions of the Statements and may not be duplicated herein.

(c) **Statements, Part 4, Question 9 – Certain Gifts and Charitable Contributions.** See Note No. 4 above.

(d) **Statements, Part 5, Question 10 – Certain Losses.** Given the scale of the Debtors' prior business, certain losses cannot be tracked by the Debtors with complete accuracy. As such, only known losses have been included in the listing.

(e) **Statements, Part 6, Question 13 – Other Transfers.** See Note No. 4 above.

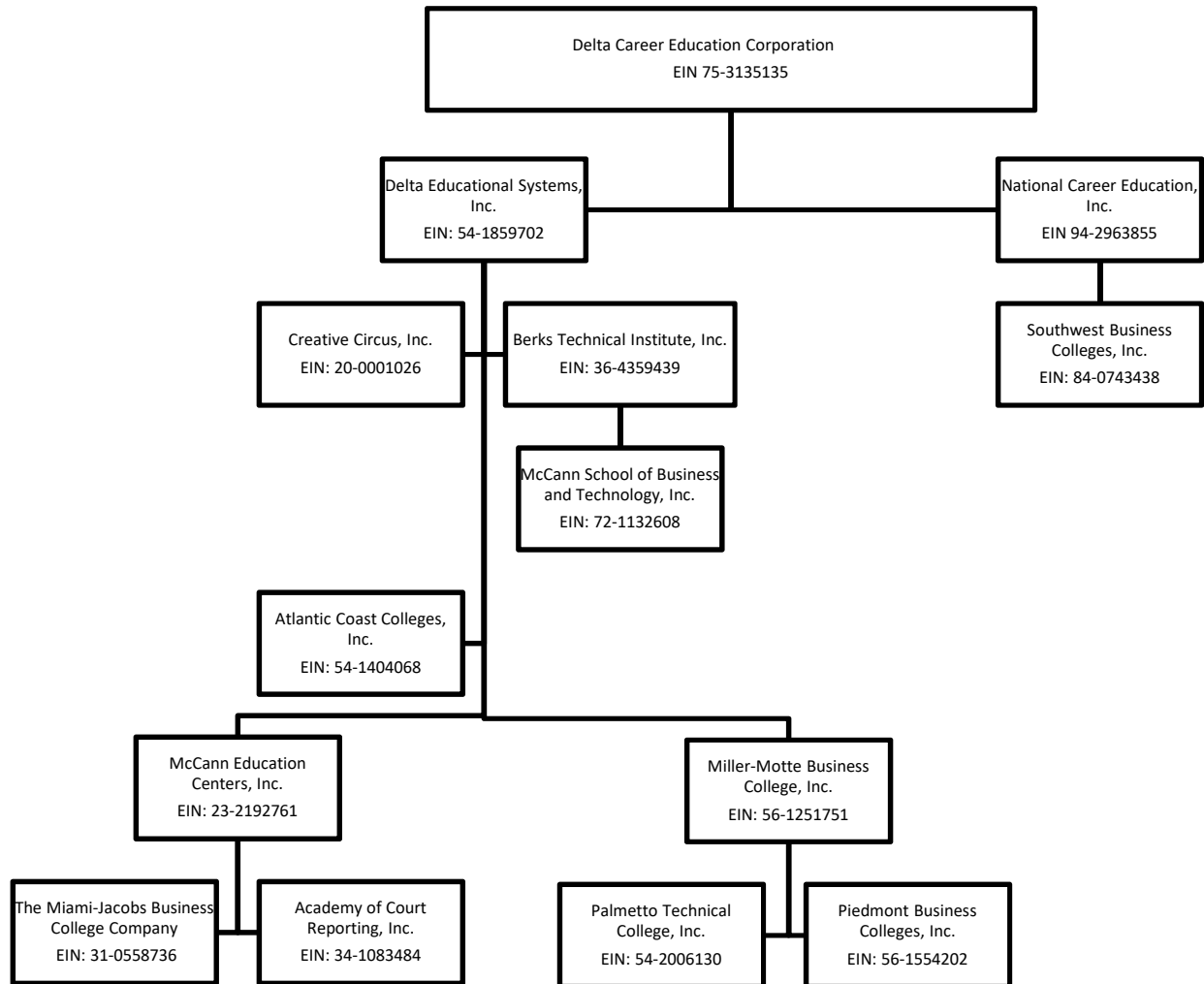
(f) **Statements, Part 7, Question 14 – Previous Addresses.** Leased school locations were used by certain Debtors during the last three years and those leases may be disclosed on Schedule G. The previous addresses disclosed in response to Question 14 are corporate locations, as opposed to leased school locations, that have, at relevant times, been used by the Debtors in the three years prior to the Petition Date. The Debtors' mailing address of 107 S West Street, Ste. 823 (c/o The UPS Store), Alexandria, VA 22314 is a mail box at The UPS Store in Alexandria, Virginia used by the Debtors to receive mail and such address is not an office or location of the Debtors.

(g) **Statements, Part 13, Question 26 – Books, Records, and Financial Statements.** The Debtors have used their best efforts to disclose the identities of certain parties, such as banks, auditors, potential investors, vendors, and financial advisors who have received financial statements. However, the Debtors do not maintain

complete lists or other records tracking such disclosures. Therefore, the Debtors may have not provided full lists of these parties in their responses to Question 26.

- (h) **Statements, Part 13, Question 28 – Current Partners, Officers, Directors, and Shareholders.** Delta Career Education Corporation incorporates by reference the *List of Equity Security Holders* filed as part of its Voluntary Petition. In addition, the Debtors have listed only entities that are the direct owners of an individual Debtor.
 - (i) **Statements, Part 13, Question 30 – Payments, Distributions, or Withdrawals Credited or Given to Insiders.** Distributions by the Debtors to their directors, officers and shareholders are provided in response to Questions 3 and 4. Certain directors and executive officers of one debtor are also directors and executive officers of certain of the other debtors. To the extent payments to such individuals are not listed in the response to Questions 3 and 4 on the Statements for such other debtors, they did not receive payment for their services as directors or executive officers of these entities. Certain of the Debtors' directors and executive officers received distributions net of tax withholdings in the year preceding the Petition Date. The amounts listed under Questions 3 and 4 reflect the gross amounts paid to such directors and executive officers rather than the net amounts after deducting for tax withholdings.
8. **Disclosure of Compensation of Attorney for Debtors.** Following the consummation of the Transaction, certain funds were transferred to, deposited with or remained in accounts controlled by Delta Career Education Corporation for its benefit and the benefit of the other Debtors in order to fund the Debtors' wind down. Kutak Rock LLP ("Kutak Rock"), as counsel for the Debtors, received a retainer in the aggregate amount of \$270,000, or \$19,285.71 per Debtor. Prior to the Petition Date, Kutak Rock applied \$186,328.74 (\$13,309.20 per Debtor) of this amount to outstanding pre-petition invoices. The balance, \$83,671.26 (\$5,976.52 per Debtor), was accepted as an advanced fixed fee by Kutak Rock for its services to the Debtors. The Debtors also advanced to Kutak Rock chapter 7 filing fees totaling \$4,690.00 (\$335 per Debtor).

Corporate Organizational Chart



Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. **Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. **Real property:**
Copy line 88 from *Schedule A/B*..... \$ 0.00

1b. **Total personal property:**
Copy line 91A from *Schedule A/B*..... \$ 1,447,716.25

1c. **Total of all property:**
Copy line 92 from *Schedule A/B*..... \$ 1,447,716.25

Part 2: Summary of Liabilities

2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)
Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ 15,459,239.64

3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**
Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ 0.00

3b. **Total amount of claims of nonpriority amount of unsecured claims:**
Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ 0.00

4. **Total liabilities** \$ 15,459,239.64
Lines 2 + 3a + 3b

Fill in this information to identify the case:Debtor name Delta Education Systems, Inc.United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets - Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**☐ No. Go to Part 2.☒ Yes Fill in the information below.**All cash or cash equivalents owned or controlled by the debtor****Current value of debtor's interest****3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. Bank of AmericaOperating Account5010\$27,595.21**4. Other cash equivalents (Identify all)****5. Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$27,595.21**Part 2: Deposits and Prepayments****6. Does the debtor have any deposits or prepayments?**☐ No. Go to Part 3.☒ Yes Fill in the information below.**7. Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

7.1. Idera Inc. - SQL Safe\$12,008.657.2. Idera Inc. - SQL Diagnostic Manager\$2,585.967.3. Salesforce.com - Call Center\$85,877.62

Debtor Delta Education Systems, Inc. Case number (If known) _____
Name

7.4. Salesforce.com - Marketing Cloud \$96,262.27

7.5. ESI - Microsoft Agreement \$118,084.06

7.6. ESI - CISCO SmartNet \$59,147.44

7.7. Lexmark - Jadu/Perceptive \$5,186.05

7.8. ESI - Sophos Endpoint \$12,917.26

7.9. ESI - VMware \$27,412.96

7.10 Solarwinds \$8,552.29

7.11 Bomgar Corp. - Maintenance \$8,481.70

7.12 Citrix Systems, Inc. - NetSclaer \$49,087.74

7.13 Onix Networking - Google Apps \$101,162.90

7.14 Onix Networking - Chrome Management \$16,515.85

7.15 BMC Software - Remedyforce \$20,934.19

8. **Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**
Description, including name of holder of prepayment

8.1. Wonderlic Tests \$9,657.10

Debtor Delta Education Systems, Inc. Case number (If known) _____
Name

8.2. SmarterServices \$16,344.07

8.3. Springshare LLC - Library Subscription \$3,023.81

8.4. Parchment \$18,548.36

8.5. Boomi Inc. - AtomSphere \$26,632.02

8.6. NASFAA Dues \$3,325.01

8.7. AlaCard One - Gift card shells \$2,065.00

8.8. Comdata - Gas, CDL Trucks \$24,208.03

8.9. Cooley LLP - Legal Retainer \$74,907.00

8.10
.LinkedIn - Recruiting Fees \$6,128.79

8.11
.CDW Government - Chromebooks \$432,512.73

8.12
.CDW Government - Google Chrome \$46,291.73

8.13
.Library & Information Resources \$105,072.35

8.14
.iParadigms - Turnitin \$27,012.10

9. **Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$1,419,945.04

Debtor Delta Education Systems, Inc. Case number (If known) _____
Name

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

- ☒ No. Go to Part 4.
☐ Yes Fill in the information below.

Part 4: Investments

13. Does the debtor own any investments?

- ☐ No. Go to Part 5.
☒ Yes Fill in the information below.

			Valuation method used for current value	Current value of debtor's interest
14.	Mutual funds or publicly traded stocks not included in Part 1 Name of fund or stock:			
15.	Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture Name of entity: % of ownership			
15.1.	<u>Creative Circus, Inc.</u>	<u>100</u> %		<u>\$0.00</u>
15.2.	<u>Berks Technical Institute, Inc.</u>	<u>100</u> %		<u>\$0.00</u>
15.3.	<u>Atlantic Coast Colleges, Inc.</u>	<u>100</u> %		<u>\$0.00</u>
15.4.	<u>McCann Education Centers, Inc.</u>	<u>100</u> %		<u>\$0.00</u>
15.5.	<u>Miller-Motte Business College, Inc.</u>	<u>100</u> %		<u>\$0.00</u>

16. **Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**
Describe:

17. **Total of Part 4.**

Add lines 14 through 16. Copy the total to line 83.

\$0.00

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- ☒ No. Go to Part 6.
☐ Yes Fill in the information below.

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- ☒ No. Go to Part 7.

Debtor Delta Education Systems, Inc. Case number (If known) _____
Name

☐ Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- ☒ No. Go to Part 8.
☐ Yes Fill in the information below.

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- ☒ No. Go to Part 9.
☐ Yes Fill in the information below.

Part 9: Real property

54. Does the debtor own or lease any real property?

- ☒ No. Go to Part 10.
☐ Yes Fill in the information below.

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- ☒ No. Go to Part 11.
☐ Yes Fill in the information below.

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- ☐ No. Go to Part 12.
☒ Yes Fill in the information below.

Current value of
debtor's interest

71. **Notes receivable**
Description (include name of obligor)

72. **Tax refunds and unused net operating losses (NOLs)**
Description (for example, federal, state, local)

State of Pennsylvania Tax year 2016 \$176.00

73. **Interests in insurance policies or annuities**

74. **Causes of action against third parties (whether or not a lawsuit has been filed)**

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

76. **Trusts, equitable or future interests in property**

77. **Other property of any kind not already listed** Examples: Season tickets, country club membership

Debtor Delta Education Systems, Inc. Case number (If known) _____
Name

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$176.00

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

☒ No

☐ Yes

Debtor Delta Education Systems, Inc. Case number (If known) _____
Name

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	\$27,595.21	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$1,419,945.04	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$0.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$0.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$0.00	
88. Real property. <i>Copy line 56, Part 9.....></i>		\$0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$0.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ \$176.00	
91. Total. Add lines 80 through 90 for each column	\$1,447,716.25	+ 91b. \$0.00
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		\$1,447,716.25

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☒ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

Column A	Column B
Amount of claim	Value of collateral that supports this claim
Do not deduct the value of collateral.	
\$15,459,239.64	Unknown

2.1 Field Point Agency Services, Inc.

Creditor's Name

80 Field Point Road, Ste. 101
Greenwich, CT 06830

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

11/22/2016

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

- ☒ No
- ☐ Yes. Specify each creditor, including this creditor and its relative priority.

Describe debtor's property that is subject to a lien
All assets

Describe the lien

UCC-1

Is the creditor an insider or related party?

- ☒ No
- ☐ Yes
- Is anyone else liable on this claim?

- ☐ No
- ☒ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

- Check all that apply
- ☐ Contingent
- ☐ Unliquidated
- ☐ Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$15,459,239.64

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

Marblegate Special Opportunities
Master Fund, L.P.
80 Field Point Road, Ste. 101
Greenwich, CT 06830

On which line in Part 1 did you enter the related creditor?

Line 2.1

Last 4 digits of account number for this entity

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☒ No. Go to Part 2.

☐ Yes. Go to line 2.

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	Nonpriority creditor's name and mailing address Baltimore County c/o Baltimore County Attorney 400 Washington Avenue Towson, MD 21204 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Unknown
3.2	Nonpriority creditor's name and mailing address Berks County c/o Berks County Solicitor 633 Court Street, 13th Floor Reading, PA 19601 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Unknown
3.3	Nonpriority creditor's name and mailing address Borough of Carlisle c/o Carlisle Borough Attorney 53 W South Street Carlisle, PA 17013 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Unknown
3.4	Nonpriority creditor's name and mailing address Borough of Catasauqua c/o Lehigh County Attorney 455 Hamilton Street Allentown, PA 18101 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Unknown

Debtor Delta Education Systems, Inc.
Name

Case number (if known) _____

3.5	Nonpriority creditor's name and mailing address Borough of Hanover c/o York County Attorney 45 N George Street York, PA 17401 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.6	Nonpriority creditor's name and mailing address Borough of West Goshen c/o Chester County District Attorney 201 W Market Street, #4450 West Chester, PA 19382 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.7	Nonpriority creditor's name and mailing address Borough of Wyomissing c/o Wyomissing Attorney 22 Reading Boulevard Wyomissing, PA 19610-2083 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.8	Nonpriority creditor's name and mailing address Bucks County c/o Bucks County District Attorney 100 N. Main Street Doylestown, PA 18901 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.9	Nonpriority creditor's name and mailing address Chester County c/o Chester County Attorney 201 W. Market Street, Suite 4450 West Chester, PA 19380-0989 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.10	Nonpriority creditor's name and mailing address City of Cincinnati c/o Cincinnati City Attorney 801 Plum Street Cincinnati, OH 45202 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.11	Nonpriority creditor's name and mailing address City of Columbus c/o Columbus City Attorney 77 North Front Street Columbus, OH 43215 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor	Delta Education Systems, Inc. <small>Name</small>	Case number (if known) _____
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3.12	Nonpriority creditor's name and mailing address City of Dayton c/o Dayton City Attorney 101 W. Third Street Dayton, OH 45402 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.13	Nonpriority creditor's name and mailing address City of Granville c/o Licking County Attorney 20 S. Second Street Newark, OH 43055 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.14	Nonpriority creditor's name and mailing address City of Hazelton c/o Luzerne County Attorney 200 N River Street Wilkes Barre, PA 18711 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.15	Nonpriority creditor's name and mailing address City of Pottsville c/o Schuylkill County Attorney 401 N 2nd Street Pottsville, PA 17901 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.16	Nonpriority creditor's name and mailing address City of Springboro c/o Warren County Attorney 500 Justice Drive Lebanon, OH 45036 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.17	Nonpriority creditor's name and mailing address City of Sunbury c/o Sunbury City Attorney 225 Market Street Sunbury, PA 17801 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.18	Nonpriority creditor's name and mailing address City of Troy c/o Miami County Attorney 201 W. Main Street, 2nd Floor Troy, OH 45373 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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Debtor Delta Education Systems, Inc. Case number (if known) _____

Name

3.19	Nonpriority creditor's name and mailing address County of Anne Arundel c/o Anne Arundel County Attorney Heritage Complex, 2660 Riva Road Annapolis, MD 21404 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.20	Nonpriority creditor's name and mailing address County of Montgomery c/o Montgomery County Attorney 2 E. Airy Street Norristown, PA 19401 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.21	Nonpriority creditor's name and mailing address Cumberland County c/o Cumberland County District Attorney 1 Courthouse Square, Room 202 Carlisle, PA 17013 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.22	Nonpriority creditor's name and mailing address District of Columbia c/o District of Columbia Attorney 555 4th Street, NW Washington, DC 20530 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.23	Nonpriority creditor's name and mailing address Internal Revenue Service 400 N. 8th Street P.O. Box 76 Richmond, VA 23219 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.24	Nonpriority creditor's name and mailing address Lehigh County c/o Lehigh County Attorney 455 Hamilton Street Allentown, PA 18101 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.25	Nonpriority creditor's name and mailing address Luzerne County c/o Luzerne County Attorney 200 North River Street Wilkes Barre, PA 18711 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc. Case number (if known) _____

Name

3.26	Nonpriority creditor's name and mailing address Newton Township c/o Bucks County District Attorney 100 N. Main Street Doylestown, PA 18901 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.27	Nonpriority creditor's name and mailing address Perkiomen Valley School District 3 Iron Bridge Drive Collegeville, PA 19426 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.28	Nonpriority creditor's name and mailing address Schuylkill County c/o Schuylkill County Attorney 401 N 2nd Street Pottsville, PA 17901 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.29	Nonpriority creditor's name and mailing address State of Alabama c/o Alabama Attorney General P.O. Box 300152 Montgomery, AL 36130-0152 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.30	Nonpriority creditor's name and mailing address State of Arizona c/o Arizona Attorney General 2005 N. Central Avenue Phoenix, AZ 85004 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.31	Nonpriority creditor's name and mailing address State of California c/o California Attorney General 600 W. Broadway 1800 San Diego, CA 92101 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.32	Nonpriority creditor's name and mailing address State of Colorado c/o Colorado Attorney General 1300 Broadway, 7th Floor Denver, CO 80203 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc.
Name

Case number (if known) _____

3.33	Nonpriority creditor's name and mailing address State of Florida c/o Florida Attorney General The Capitol PL-01 Tallahassee, FL 32399-1050 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.34	Nonpriority creditor's name and mailing address State of Georgia c/o Georgia Attorney General 40 Capitol Square, SW Atlanta, GA 30334 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.35	Nonpriority creditor's name and mailing address State of Illinois c/o Illinois Attorney General 100 W. Randolph St., 12th Floor Chicago, IL 60601 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.36	Nonpriority creditor's name and mailing address State of Iowa c/o Iowa Attorney General 1305 E Walnut Street, #2 Des Moines, IA 50319 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.37	Nonpriority creditor's name and mailing address State of Kansas c/o Kansas Attorney General 3635 SW Avalon Lane Topeka, KS 66604 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.38	Nonpriority creditor's name and mailing address State of Louisiana c/o Louisiana Attorney General 1885 N 3rd Street Baton Rouge, LA 70802 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.39	Nonpriority creditor's name and mailing address State of Maryland c/o Maryland Attorney General 200 Saint Paul Street Baltimore, MD 21202 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc.
Name

Case number (if known) _____

3.40	Nonpriority creditor's name and mailing address State of Michigan c/o Michigan Attorney General 525 W Ottawa Street Lansing, MI 48933 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.41	Nonpriority creditor's name and mailing address State of Mississippi c/o Mississippi Attorney General 550 High Street Jackson, MS 39201 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.42	Nonpriority creditor's name and mailing address State of Montana c/o Montana Attorney General 215 N Sanders Street Helena, MT 59601 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.43	Nonpriority creditor's name and mailing address State of Nevada c/o Nevada Attorney General 100 N Carson Street Carson City, NV 89701 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.44	Nonpriority creditor's name and mailing address State of New Mexico c/o New Mexico Attorney General 408 Galistero Street, Villagra Building Santa Fe, NM 87501 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.45	Nonpriority creditor's name and mailing address State of North Carolina c/o North Carolina Attorney General 114 W Edenton Street Raleigh, NC 27603 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.46	Nonpriority creditor's name and mailing address State of Ohio c/o Ohio Attorney General 30 E. Broad St., 14th Floor Columbus, OH 43215 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc. Case number (if known) _____

Name

3.47	Nonpriority creditor's name and mailing address State of Pennsylvania c/o Pennsylvania Attorney General Strawberry Square Harrisburg, PA 17120 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.48	Nonpriority creditor's name and mailing address State of South Carolina c/o South Carolina Attorney General 1000 Assembly Street, Room 519 Columbia, SC 29201 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.49	Nonpriority creditor's name and mailing address State of Tennessee c/o Tennessee Attorney General P.O. Box 20207 Nashville, TN 37202-0207 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.50	Nonpriority creditor's name and mailing address State of Texas c/o Texas Attorney General P.O. Box 12548 Austin, TX 78711-2548 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.51	Nonpriority creditor's name and mailing address State of Virginia c/o Virginia Attorney General 202 North 9th Street Richmond, VA 23219 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.52	Nonpriority creditor's name and mailing address State of Wisconsin c/o Wisconsin Attorney General 114 E State Capitol Madison, WI 53702 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.53	Nonpriority creditor's name and mailing address Twin Valley School District 4851 N. Twin Valley Road Elverson, PA 19520 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc. Case number (if known) _____

Name

3.54 **Nonpriority creditor's name and mailing address** **As of the petition filing date, the claim is:** *Check all that apply.* Unknown
 Wilkes-Barre Township
 c/o Luzerne County Attorney
 200 N River Street
 Wilkes Barre, PA 18711
Date(s) debt was incurred _____
Last 4 digits of account number _____
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: _____
 Is the claim subject to offset? ☒ No ☐ Yes

3.55 **Nonpriority creditor's name and mailing address** **As of the petition filing date, the claim is:** *Check all that apply.* Unknown
 Wilmington School District
 300 Wood Street
 New Wilmington, PA 16142
Date(s) debt was incurred _____
Last 4 digits of account number _____
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: _____
 Is the claim subject to offset? ☒ No ☐ Yes

3.56 **Nonpriority creditor's name and mailing address** **As of the petition filing date, the claim is:** *Check all that apply.* Unknown
 Xenia School District
 819 Colorado Drive
 Xenia, OH 45385
Date(s) debt was incurred _____
Last 4 digits of account number _____
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: _____
 Is the claim subject to offset? ☒ No ☐ Yes

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part 1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
 Lines 5a + 5b = 5c.

Total of claim amounts	
5a. \$	0.00
5b. + \$	0.00
5c. \$	0.00

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

☒ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

☐ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B).

Property

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.2 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.3 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.4 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206H Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?

☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.

☒ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

	Name	Mailing Address	Name	Check all schedules that apply:
2.1	Academy of Court Reporting, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.2	Atlantic Coast Colleges, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.3	Berks Technical Institutel, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.4	Creative Circus, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Additional Page to List More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.5	Delta Career Education Corporation	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				
2.6	McCann Education Centers	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				
2.7	McCann School of Business and Technology	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				
2.8	Miller-Motte Business College, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				
2.9	National Career Education, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				
2.10	Palmetto Technical College, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				
2.11	Piedmont Business Colleges, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				

Debtor Delta Education Systems, Inc. Case number (if known) _____

Additional Page to List More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.12	Southwest Business Colleges, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
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2.13	The Miami-Jacobs Business College Co.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
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Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule* _____
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 7/27/2018

☒ /s/ Martina Hansen

Signature of individual signing on behalf of debtor

Martina Hansen

Printed name

CEO Delta Education Systems, Inc.

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 7/01/2018 to Filing Date

☒ Operating a business
☐ Other _____

\$0.00

For prior year:
From 7/01/2017 to 6/30/2018

☒ Operating a business
☐ Other _____

\$0.00

For year before that:
From 7/01/2016 to 6/30/2017

☒ Operating a business
☐ Other _____

\$0.00

For the fiscal year:
From 7/01/2015 to 6/30/2016

☒ Operating a business
☐ Other _____

\$0.00

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

Debtor Delta Education Systems, Inc.

Case number (if known) _____

☐ None.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. AMBASSADOR COLLEGE BOOK - MELVILLE 445 BROAD HOLLOW RD SUITE 206 MELVILLE, NY 11747	5/2/2018	\$10,811.21	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.2. AMBASSADOR COLLEGE BOOK - MELVILLE 445 BROAD HOLLOW RD SUITE 206 MELVILLE, NY 11747	5/17/2018	\$11,064.05	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.3. DIXON HUGHES GOODMAN, LLP PO BOX 602828 CHARLOTTE, NC 28260	5/24/2018	\$15,000.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.4. GUARDIAN - ALTERNATE FUNDED PO BOX 824395 PHILADELPHIA, PA 19182	5/21/2018	\$11,211.22	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.5. MARTINA HANSEN 8618 CONOVER PL ALEXANDRIA, VA 22308	5/7/2018	\$1,717.13	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.6. US DEPARTMENT OF VETERAN AFFAIRS DEBT MANAGEMENT CENTER BISHOP HENRY WHIPPLE FEDERAL BLDG ST PAUL, MN 55111	4/26/2018	\$1,248.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.7. US DEPARTMENT OF VETERAN AFFAIRS DEBT MANAGEMENT CENTER BISHOP HENRY WHIPPLE FEDERAL BLDG ST PAUL, MN 55111	4/26/2018	\$630.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.8. US DEPARTMENT OF VETERAN AFFAIRS DEBT MANAGEMENT CENTER BISHOP HENRY WHIPPLE FEDERAL BLDG ST PAUL, MN 55111	5/8/2018	\$3,601.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.9. RICHARD D. CRAIG 1407 PEMBROKE JONES DR WILMINGTON, NC 28405	6/1/2018	\$15,125.90	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.10 STVT-AAI	4/27/2018	\$18,776.53	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.11 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	4/30/2018	\$98,190.53	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.12 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	5/9/2018	\$32,556.81	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.13 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	5/17/2018	\$65,947.15	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.14 STVT-AAI	5/21/2018	\$298,248.51	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.15 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	5/31/2018	\$8,696.66	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.16 UPS PO BOX 7247-0244 PHILADELPHIA, PA 19170	7/13/2018	\$58.31	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.17 BANK OF AMERICA 100 NORTH TRYON STREET CHARLOTTE, NC 28255	7/16/2018	\$11,998.03	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.18 UPS PO BOX 7247-0244 PHILADELPHIA, PA 19170	7/20/2018	\$58.31	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.19 ANCORA EDUCATION 8701 BEDFORD EULESS ROAD, #400 HURST, TX 76053	7/12/2018	\$1,120.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.20 MARTINA HANSEN 8618 CONOVER PL ALEXANDRIA, VA 22308	7/18/2018	\$3,365.36	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.21 ANCORA EDUCATION 8701 BEDFORD EULESS ROAD, #400 HURST, TX 76053	7/20/2018	\$334.21	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.22 MARTINA HANSEN 8618 CONOVER PL ALEXANDRIA, VA 22308	7/25/2018	\$2,692.31	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Kevin Smith Employee		\$139,826.02	

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.2. Bill Nance Employee		\$236,047.72	
4.3. Martina Hansen 107 S West Street, Ste. 823 Alexandria, VA 22314 Employee		\$192,682.79	
4.4. Charles Brissman Employee		\$388,990.33	
4.5. John Olsen Employee		\$1,246,004.39	
4.6. Howard Allentoff Employee		\$310,836.21	
4.7. Brandon Krueger Employee		\$182,164.62	
4.8. WHETSTONE CAPITAL LLC 8406 STONE GATE DR ANNANDALE, VA 22003		\$103,698.02	Payment to Interim CFO for compensation

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
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Debtor Delta Education Systems, Inc.

Case number (if known) _____

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1.	Reliable Building Soluti0n, Inc. v. Delta Educational Systems, Inc. aka Miller Motte Technical College or Piedmont Business Colleges, Inc. 18GS5280	Complaint for breack of contract relating to cleaning, janitorial and related services of less than \$25,000.	Hamilton County General Sessions Court Courts Building, Courtroom 6, 2nd Floor 600 Market Street Chattanooga, TN 37402	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2.	Springboro-Harrison, Ltd. v. The Miami-Jacobs Business College Compant 18CV090928	Complaint for unpaid rent of \$81,900.	Warren County Court of Common Pleas 500 Justice Drive Lebanon, OH 45036	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.3.	Francis Hospitality, Inc. and Delta Educational Systems, Inc. v. Read Properties, LLC d/b/a Coldwell Bank Commercial Read & Company 170894	Appeal from judgment in City of Lynchburg Circuit Court, Va.	Virginia Supreme Court 100 North 9th Street, 5th Floor P.O. Box 1315 Richmond, VA 23219	<input type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None**Part 4: Certain Gifts and Charitable Contributions****9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**☐ None

	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1.	Jordan Drakes Fund		3/31/2017	\$6,000.00
	Recipients relationship to debtor			

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

Debtor Delta Education Systems, Inc.

Case number (if known) _____

☐ None.

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Kutak Rock LLP 901 East Byrd Street Suite 1000 Richmond, VA 23219	Attorney Fees	May-July 2018	\$19,285.71
	Email or website address <u>www.kutakrock.com</u>			
	Who made the payment, if not debtor? See Global Notes and Attorney Fee Disclosure			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1	Ancora Intermediate Holdings LLC 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Certain assets from the Debtors, including certain campuses of the Debtors, as described in the Global Notes.	1/18/2018	Unknown
	Relationship to debtor Third Party			
13.2	STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	3/13/2018	\$2,101,793.00
	Relationship to debtor			
13.3	STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	3/22/2018	\$2,993,997.00
	Relationship to debtor			

Debtor Delta Education Systems, Inc.

Case number (if known) _____

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.4	STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	4/19/2018	\$164,351.59
	Relationship to debtor			
13.5	STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Insurance claim reimbursement	4/27/2018	\$18,776.53
	Relationship to debtor			
13.6	STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	5/21/2018	\$298,248.51
	Relationship to debtor			
13.7	Field Point Agency Services, Inc. 80 Field Point Road, Ste. 101 Greenwich, CT 06830	Payment to secured creditor	7/5/18	\$700,000.00
	Relationship to debtor			
13.8	Field Point Agency Services, Inc. 80 Field Point Road, Ste. 101 Greenwich, CT 06830	Payment to secured creditor	7/6/18	\$113,000.00
	Relationship to debtor			
13.9	Martina Hansen c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Flat Fee for Service as Debtors' Designated Representative	7/6/18	\$52,500.00
	Relationship to debtor			
13.1 0.	Dixon Hughes Goodman LLP 440 Monticello Avenue, #1400 Norfolk, VA 23510	FY 2017 Tax Returns	6/18/2018	\$30,000.00
	Relationship to debtor			

Debtor Delta Education Systems, Inc.

Case number (if known) _____

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 1.	US DEPARTMENT OF VETERANS AFFAIRS ST LOUIS REGIONAL OFFICE PO BOX 66830 ST LOUIS, MO 63166	Refund	7/5/2018	\$1,100.00
	Relationship to debtor			
13.1 2.	PHEAA 331 Innovation Blvd State College, PA 16803	Refund	6/19/2018	\$21,693.00
	Relationship to debtor			
13.1 3.	Guardian 7 Hanover Square New York, NY 10004	Dental Claims	6/20/2018	\$25,433.28
	Relationship to debtor			
13.1 4.	Valli Information Systems, Inc. 915 Main St. Caldwell, ID 83605	W-2 and 1099 Processing	6/21/2018	\$2,310.00
	Relationship to debtor			

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

	Address	Dates of occupancy From-To
14.1.	99 Canal Center Plaza, Suite 501 Alexandria, VA 22308	
14.2.	4525 Columbus Street, #101 Virginia Beach, VA 23462	
14.3.	P.O. Box 66775 Virginia Beach, VA 23466	

Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.☐ Yes. Fill in the information below.

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**☐ No.☒ Yes. State the nature of the information collected and retained.Student records

Does the debtor have a privacy policy about that information?

☐ No☒ Yes**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**☒ No. Go to Part 10.☐ Yes. Does the debtor serve as plan administrator?**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. Bank of America Virginia Beach, VA	XXXX-3605	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input checked="" type="checkbox"/> Other <u>Deposit Account</u>	5/21/2018	\$0.00

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

Debtor Delta Education Systems, Inc.

Case number (if known) _____

☐ None

Facility name and address

Names of anyone with
access to it

Description of the contents

Do you still
have it?**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own****21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.☐ No.☐ Yes. Provide details below.Case title
Case numberCourt or agency name and
address

Nature of the case

Status of case

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?☐ No.☐ Yes. Provide details below.

Site name and address

Governmental unit name and
address

Environmental law, if known

Date of notice

24. Has the debtor notified any governmental unit of any release of hazardous material?☐ No.☐ Yes. Provide details below.

Site name and address

Governmental unit name and
address

Environmental law, if known

Date of notice

Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

Business name address

Describe the nature of the business

Employer Identification number

Do not include Social Security number or ITIN.

Dates business existed

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Business name address**Describe the nature of the business****Employer Identification number**

Do not include Social Security number or ITIN.

Dates business existed**EIN:****From-To**

25.1. Creative Circus, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Education

25.2. Berks Technical Institute, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Education

EIN:**From-To**

25.3. Atlantic Coast Colleges, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Education

EIN:**From-To**

25.4. McCann Education Centers,
Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Education

EIN:**From-To**

25.5. Miller-Motte Business College,
Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Education

EIN:**From-To****26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None**Name and address****Date of service****From-To**

26a.1. Dixon Hughes Goodman LLP
440 Monticello Avenue, #1400
Norfolk, VA 23510

26a.2. Knutte & Associates
7900 Cass Avenue #210
Darien, IL 60561

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None**Name and address****Date of service****From-To**

26b.1. Dixon Hughes Goodman LLP
440 Monticello Avenue, #1400
Norfolk, VA 23510

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name and address	Date of service From-To
26b.2. Knutte & Associates 7900 Cass Avenue #210 Darien, IL 60561	

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address	If any books of account and records are unavailable, explain why
26c.1. Martina Hansen, CEO c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	
26c.2. Dixon Hughes Goodman LLP 440 Monticello Avenue, #1400 Norfolk, VA 23510	
26c.3. Knutte & Associates 7900 Cass Avenue #210 Darien, IL 60561	
26c.4. Service Solutions for IT 917 Queen Street Portsmouth, VA 23704	
26c.5. Iron Mountain 1 Federal Street Boston, MA 02110	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address	
26d.1. ACCREDITATION REVIEW COUNCIL ON EDUCATIO 6 WEST DRY CREEK CIRCLE SUITE 110 LITTLETON, CO 80120	
26d.2. ACICS 750 FIRST ST NE #908 WASHINGTON, DC 20002	
26d.3. AIG 1 FINANCIAL SQUARE NEW YORK, NY 10005	
26d.4. AMERICAN EXPRESS ATTN: MECHANT REMITTANCES PO BOX 53765 PHOENIX, AZ 85072	
26d.5. AMERICAN EXPRESS PO BOX 650448 DALLAS, TX 75265	
26d.6. AMERICAN EXPRESS PO BOX 1270 NEWARK, NJ 07101	

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name and address

26d.7. AMERICAN EXPRESS CENTURION BANK
GURSTEL CHARGO PA
6681 COUNTRY CLUB DR
GOLDEN VALLEY, MN 55427

26d.8. AMERICAN VETERINARY MEDICAL ASSOC
1931 N MEACHAM RD
SUITE 100
SCHAUMBURG, IL 60173

26d.9. ARIZONA STATE BOARD FOR PRIVATE
POSTSECONDARY EDUCATION
1740 W. ADAMS
PHOENIX, AZ 85007

26d.10. BANK OF AMERICA
100 NORTH TRYON STREET
CHARLOTTE, NC 28255

26d.11. CAMPUS MANAGEMENT CORP
5201 CONGRESS AVE
SUITE 220A
BOCA RATON, FL 33487

26d.12. CAPITAL ONE BANK (CSA), N.A
ROANOKE COUNTY GENERAL DIST CT
305 E. MAIN STREET
SALEM, VA 24153

26d.13. CDG GROUP LLC
650 FIFTH AVE
NEW YORK, NY 10019

26d.14. CDW GOVERNMENT, INC
75 REMITTANCE DR
SUITE 1515
CHICAGO, IL 60675

26d.15. CENGAGE LEARNING
PO BOX 95999
CHICAGO, IL 60694

26d.16. CIGNA GROUP INSURANCE
PO BOX 13701
PHILADELPHIA, PA 19101

26d.17. CIGNA HEALTH CARE
PO BOX 644546
PITTSBURGH, PA 15264

26d.18. COMMISSION ON ACCREDITATION FOR
RESPIRATORY CARE
1248 HARWOOD ROAD
BEDFORD, TX 76021-4244

26d.19. COMMISSION ON ACCREDITATION OF ALLIED
HEALTH EDUCATION PROGRAMS
25400 US HIGHWAY 19 NORTH
SUITE 158
CLEARWATER, FL 33763

26d.20. COMMISSION ON DENTAL ACCREDITATION
211 EAST CHICAGO AVENUE
CHICAGO, IL 60611

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name and address

26d.21. COMMITTEE ON ACCREDITATION OF EDUCATIONA
EDUCATIONAL PROGRAMS FOR THE
EMS PROFESSIONS
8301 LAKEVIEW PKWY, SUITE 111-312
ROWLETT, TX 75088

26d.22. COUNCIL ON OCCUPATIONAL EDUCATION
7840 ROSWELL RD, BLDG 300
SUITE 325
ATLANTA, GA 30350

26d.23. DELL FINANCIAL SERVICES
PAYMENT PROC. CTR.
4319 COLLECTION CENTER DRIVE
CHICAGO, IL 60693

26d.24. DELTA MANAGEMENT ASSOCIATES INC
PO BOX 9191
CHELSEA, MA 02150

26d.25. DIXON HUGHES GOODMAN, LLP
PO BOX 602828
CHARLOTTE, NC 28260

26d.26. ED MAP, INC.
PO BOX 714569
CINCINNATI, OH 45271

26d.27. EDUCATION PARTNERS LLC
5501-A BALCONES DR
STE 209
AUSTIN, TX 78731

26d.28. EDUFFICIENT - OTHER
6 FOREST AVE
2ND FLOOR
PARAMUS, NJ 07652

26d.29. GEORGIA NONPUBLIC POSTSECONDARY EDUCATIO
2082 E EXCHANGE PLACE
SUITE 220
TUCKER, GA 30084

26d.30. KIRKLAND & ELLIS LLP
300 NORTH LASALLE ST
CHICAGO, IL 60654

26d.31. LOUISIANA BOARD OF REGENTS
1201 N 3RD ST #6
BATON ROUGE, LA 70802

26d.32. MBC CARLISLE LP
PO BOX 472
950 E MAIN ST
SCHUYLKILL HAVEN, PA 17972

26d.33. MCGRAW HILL
EDUCATION HOLDINGS
WELLS FARGO LOCKBOX 6167
PHILADELPHIA, PA 19178

26d.34. MCGRAW-HILL COMPANIES
PO BOX 786167
PHILADELPHIA, PA 19178

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name and address

26d.35. MCGRAW-HILL COMPANIES
WELLS FARGO LOCKBOX 6167
PO BOX 8500
PHILADELPHIA, PA 19178

26d.36. MEDICAL ASSISTING EDUCATION REVIEW BOARD
20 N WACKER DR
SUITE 1575
CHICAGO, IL 60606

26d.37. NATIONAL ACCREDITING AGENCY FOR CLINICAL
27321 NETWORK PLACE
CHICAGO, IL 60673

26d.38. NATIONAL AUTOMOTIVE TECHNICIANS
EDUCATION FOUNDATION
101 BLUE SEAL DRIVE, SE
SUITE 101
LEESBURG, VA 20175

26d.39. NORTH CAROLINA COMMUNITY COLLEGE SYS
200 W JONES ST
RALEIGH, NC 27603

26d.40. OHIO STATE BOARD OF CAREER COLLEGES AND
SCHOOLS
30 EAST BROAD STREET
SUITE 2481
COLUMBUS, OH 43215

26d.41. PEARSON EDUCATION
PO BOX 409479
ATLANTA, GA 30384

26d.42. PENNSYLVANIA DEPARTMENT OF EDUCATION
333 MARKET STREET
HARRISBURG, PA 17126

26d.43. PENNSYLVANIA WORKFORCE DEVELOPMENT ASSOC
205 HOUSE AVENUE
SUITE 101
CAMP HILL, PA 17011

26d.44. PENSKE TRUCK LEASING
PO BOX 802577
CHICAGO, IL 60680

26d.45. PHEAA
1200 NORTH 7TH ST
HARRISBURG, PA 17102

26d.46. PHEAA
PO BOX 64849
BALTIMORE, MD 21264

26d.47. PITNEY BOWES
1313 N ATLANTIC FL 3
SPOKANE, WA 99201

26d.48. RANDSTAD
MAIL CODE (5602)
PO BOX 105046
ATLANTA, GA 30348

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name and address

- 26d.49. RLI
9025 N LINDBERGH DRIVE
PEORIA, IL 61615
-
- 26d.50. SALESFORCE.COM, INC
PO BOX 203141
DALLAS, TX 75320
-
- 26d.51. SOUTH CAROLINA HIGHER EDUCATION COMMISSI
1122 LADY ST #300
COLUMBIA, SC 29201
-
- 26d.52. SPRINT- PO BOX 219903
PO BOX 219903
KANSAS CITY, MO 64121
-
- 26d.53. SPRINT-PO BOX 219100
PO BOX 219100
KANSAS CITY, MO 64121
-
- 26d.54. SPRINT-PO BOX 4181
PO BOX 4181
CAROL STREAM, IL 60197
-
- 26d.55. STAPLES INC
DEPT DC
PO BOX 415256
BOSTON, MA 02241
-
- 26d.56. STARR
399 PARK AVENUE, 8TH FLOOR
NEW YORK, NY 10022
-
- 26d.57. STATE COUNCIL OF HIGHER EDUCATION FOR VA
101 N 14TH STREET, 10TH FLOOR
RICHMOND, VA 23219
-
- 26d.58. STROOCK & STROOCK & LAVAN LLP
180 MAIDEN LANE
NEW YORK, NY 10038
-
- 26d.59. SUNTRUST BANK
TRUST FEE UNIT
PO BOX 26489
RICHMOND, VA 23261
-
- 26d.60. TENNESSEE HIGHER EDUCATION COMMISSION
TN HIGHER ED COMMISSION
404 JAMES ROBERTSON PKWY #1900
NASHVILLE, TN 37243
-
- 26d.61. T-MOBIL
-
- 26d.62. TRANSAMERICA
ACCOUNTS RECEIVABLE
PO BOX 20781
LEHIGH VALLEY, PA 18002
-
- 26d.63. TUCSON 5151 INVESTMENTS, LLC
1100 N WILMOT
TUCSON, AZ 85712
-

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name and address

26d.64. U.S. BANK EQUIPMENT FINANCE
PO BOX 790448
ST LOUIS, MO 63179

26d.65. UNITED VAN LINES - JOHNSON CHERRY CREEK
7009 SOUTH JORDAN RD
CENTENNIAL, CO 80112

26d.66. UNITED VAN LINES dba SMITH DRAY LINE
22304 NETWORK PLACE
CHICAGO, IL 60673

26d.67. US DEPAR OF ED-BOX 530229
GREAT LAKES
PO BOX 530229
ATLANTA, GA 30353

26d.68. US DEPARTMENT OF EDUCATION
PO BOX 979026
ST LOUIS, MO 63197

26d.69. US DEPARTMENT OF EDUCATION
DEBT MGMT & COLLECTIONS SYSTEM
PO BOX 5609
GREENVILLE, TX 75403

26d.70. US DEPARTMENT OF EDUCATION
400 MARYLAND AVENUE SW
WASHINGTON, DC 20202

26d.71. US DEPARTMENT OF VETERAN AFFAIRS
DEBT MANAGEMENT CENTER
BISHOP HENRY WHIPPLE FEDERAL BLDG
ST PAUL, MN 55111

26d.72. US DEPARTMENT OF VETERANS AFFAIRS
ST LOUIS REGIONAL OFFICE
PO BOX 66830
ST LOUIS, MO 63166

26d.73. US DEPT OF EDUCATION
DIRECT LOAN PAYMENT CENTER
PO BOX 530260
ATLANTA, GA 30353

26d.74. VERIZON - PO BOX 660720
PO BOX 660720
DALLAS, TX 75266

26d.75. VERIZON BOX 28000, LEHIGH REMIT
PO BOX 28000
LEHIGH VALLEY, PA 18002

26d.76. VERIZON BUSINESS-BOX 15043
PO BOX 15043
ALBANY, NY 12212

26d.77. VERIZON- PO BOX 15124
PO BOX 15124
ALBANY, NY 12212

26d.78. VERIZON WIRELESS-BOX 25505
PO BOX 25505
LEHIGH VALLEY, PA 18002

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name and address

26d.79. VERIZON-PO BOX 4830
PO BOX 4830
TRENTON, NJ 08650

26d.80. VERIZON-PO BOX 920041 DALLAS
PO BOX 920041
DALLAS, TX 75392

26d.81. W-EH ECC OWNER VI, LLC / WALTON ACQUISIT
C/O CBRE - ELLIOT CORP CENTER
PO BOX 82550
GOLETA, CA 93118

26d.82. WELLS FARGO BANK NA
PO BOX 70239
PHILADELPHIA, PA 19176

26d.83. WELLS FARGO BANK NA - BUYOUTS
PO BOX 310594
DES MOINES, IA 50331

26d.84. WELLS FARGO EFS-PO BOX 5185
P.O. BOX 5185
SIOUX FALLS, SD 57117

26d.85. WELLS FARGO ELT
STUDENT ASSISTANCE FOUNDATION
2500 BROADWAY
HELENA, MT 59620

26d.86. WELLS FARGO FINANCIAL LEASING
PO BOX 10306
DES MOINES, IA 50306

26d.87. WILLIS AND ASSOCIATES
150 WEST MAIN STREET, SUITE 1840
NORFOLK, VA 23510

26d.88. WILLIS OF NEW YORK, INC.
PO BOX 4557
NEW YORK, NY 10249

26d.89. WILLIS OF TENNESSEE
29982 NETWORK PLACE
CHICAGO, IL 60673

26d.90. WILLIS OF TENNESSEE-PO BOX 905601
PO BOX 905601
CHARLOTTE, NC 28290

26d.91. WILLIS OF VIRGINIA, INC.-12882 COLL CENT
12882 COLLECTIONS CENTER DR
CHICAGO, IL 60693

26d.92. XEROX CORP
PO BOX 7405
PASADENA, CA 91109

26d.93. XEROX CORP-BOX 827598
PO BOX 827598
PHILADELPHIA, PA 19182

26d.94. XEROX CORP-BX 650361
PO BOX 650361
DALLAS, TX 75265

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Name	Address	Position and nature of any interest	Period during which position or interest was held
Bill Nance		Vice President	
Name	Address	Position and nature of any interest	Period during which position or interest was held
Kevin A. Smith		Treasurer	
Name	Address	Position and nature of any interest	Period during which position or interest was held
Charles P. Brissman		Secretary	

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 See SOFA questions 3 and 4			
Relationship to debtor			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☐ No
☒ Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
Delta Career Education Corporation	EIN: 75-3135135

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
☐ Yes. Identify below.

Name of the pension fund	Employer Identification number of the parent corporation
--------------------------	--

Debtor Delta Education Systems, Inc.

Case number (if known) _____

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 7/27/2018

/s/ Martina Hansen

Signature of individual signing on behalf of the debtor

Martina Hansen

Printed name

Position or relationship to debtor CEO Delta Education Systems, Inc.

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☒ No

☐ Yes

Document Page 62 of 76
United States Bankruptcy Court
Eastern District of Virginia

In re Delta Education Systems, Inc.

Debtor(s)

Case No.

Chapter 7

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$	19,285.71
Prior to the filing of this statement I have received	\$	19,285.71
Balance Due	\$	0.00

2. \$ 335.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:

☐ Debtor ☒ Other (*specify*) See Global Notes

4. The source of compensation to be paid to me is:

☐ Debtor ☒ Other (*specify*) N/A

5. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
 - b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
 - c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
 - d. Other provisions as needed:

7. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

7/27/2018

Date

/s/ Peter J. Barrett

Peter J. Barrett 46179

Signature of Attorney

Kutak Rock LLP

Name of Law Firm

901 East Byrd Street

Suite 1000

Richmond, VA 23219

804-644-1700 Fax: 804-783-6192

For use in Chapter 13 Cases where Fees Requested Not in Excess of \$5,223

(For all Cases Filed on or after 01/01/2018)

**NOTICE TO DEBTOR(S), STANDING CHAPTER 13 TRUSTEE AND UNITED
STATES TRUSTEE
PURSUANT TO LOCAL BANKRUPTCY RULE 2016-1(C) AND
CLERK'S CM/ECF POLICY 9**

Notice is hereby given that pursuant to Local Bankruptcy Rule 2016-1(C), you must file an objection with the court to the fees requested in this disclosure of compensation opposing said fees in their entirety, or in a specific amount, no later than the last day for filing objections to confirmation of the chapter 13 plan.

PROOF OF SERVICE

The undersigned hereby certifies that on this date the foregoing Notice was served upon the debtor(s), the standing Chapter 13 trustee, and U. S. trustee pursuant to Local Bankruptcy Rule 2016-1(C) and the Clerk's CM/ECF Policy 9, either electronically or in paper form (first class mail).

Date

Signature of Attorney

Academy of Court Reporting, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Atlantic Coast Colleges, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Baltimore County
c/o Baltimore County Attorney
400 Washington Avenue
Towson, MD 21204

Berks County
c/o Berks County Solicitor
633 Court Street, 13th Floor
Reading, PA 19601

Berks Technical Institutel, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Borough of Carlisle
c/o Carlisle Borough Attorney
53 W South Street
Carlisle, PA 17013

Borough of Catasauqua
c/o Lehigh County Attorney
455 Hamilton Street
Allentown, PA 18101

Borough of Hanover
c/o York County Attorney
45 N George Street
York, PA 17401

Borough of West Goshen
c/o Chester County District Attorney
201 W Market Street, #4450
West Chester, PA 19382

Borough of Wyomissing
c/o Wyomissing Attorney
22 Reading Boulevard
Wyomissing, PA 19610-2083

Bucks County
c/o Bucks County District Attorney
100 N. Main Street
Doylestown, PA 18901

Chester County
c/o Chester County Attorney
201 W. Market Street, Suite 4450
West Chester, PA 19380-0989

City of Cincinnati
c/o Cincinnati City Attorney
801 Plum Street
Cincinnati, OH 45202

City of Columbus
c/o Columbus City Attorney
77 North Front Street
Columbus, OH 43215

City of Dayton
c/o Dayton City Attorney
101 W. Third Street
Dayton, OH 45402

City of Granville
c/o Licking County Attorney
20 S. Second Street
Newark, OH 43055

City of Hazelton
c/o Luzerne County Attorney
200 N River Street
Wilkes Barre, PA 18711

City of Pottsville
c/o Schuylkill County Attorney
401 N 2nd Street
Pottsville, PA 17901

City of Springboro
c/o Warren County Attorney
500 Justice Drive
Lebanon, OH 45036

City of Sunbury
c/o Sunbury City Attorney
225 Market Street
Sunbury, PA 17801

City of Troy
c/o Miami County Attorney
201 W. Main Street, 2nd Floor
Troy, OH 45373

County of Anne Arundel
c/o Anne Arundel County Attorney
Heritage Complex, 2660 Riva Road
Annapolis, MD 21404

County of Montgomery
c/o Montgomery County Attorney
2 E. Airy Street
Norristown, PA 19401

Creative Circus, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Cumberland County
c/o Cumberland County District Attorney
1 Courthouse Square, Room 202
Carlisle, PA 17013

Delta Career Education Corporation
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

District of Columbia
c/o District of Columbia Attorney
555 4th Street, NW
Washington, DC 20530

Field Point Agency Services, Inc.
80 Field Point Road, Ste. 101
Greenwich, CT 06830

Internal Revenue Service
400 N. 8th Street
P.O. Box 76
Richmond, VA 23219

Lehigh County
c/o Lehigh County Attorney
455 Hamilton Street
Allentown, PA 18101

Luzerne County
c/o Luzerne County Attorney
200 North River Street
Wilkes Barre, PA 18711

Marblegate Special Opportunities
Master Fund, L.P.
80 Field Point Road, Ste. 101
Greenwich, CT 06830

McCann Education Centers
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

McCann School of Business and Technology
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Miller-Motte Business College, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

National Career Education, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Newton Township
c/o Bucks County District Attorney
100 N. Main Street
Doylestown, PA 18901

Palmetto Technical College, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Perkiomen Valley School District
3 Iron Bridge Drive
Collegeville, PA 19426

Piedmont Business Colleges, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Schuykill County
c/o Schuykill County Attorney
401 N 2nd Street
Pottsville, PA 17901

Southwest Business Colleges, Inc.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

State of Alabama
c/o Alabama Attorney General
P.O. Box 300152
Montgomery, AL 36130-0152

State of Arizona
c/o Arizona Attorney General
2005 N. Central Avenue
Phoenix, AZ 85004

State of California
c/o California Attorney General
600 W. Broadway 1800
San Diego, CA 92101

State of Colorado
c/o Colorado Attorney General
1300 Broadway, 7th Floor
Denver, CO 80203

State of Florida
c/o Florida Attorney General
The Capitol PL-01
Tallahassee, FL 32399-1050

State of Georgia
c/o Georgia Attorney General
40 Capitol Square, SW
Atlanta, GA 30334

State of Illinois
c/o Illinois Attorney General
100 W. Randolph St., 12th Floor
Chicago, IL 60601

State of Iowa
c/o Iowa Attorney General
1305 E Walnut Street, #2
Des Moines, IA 50319

State of Kansas
c/o Kansas Attorney General
3635 SW Avalon Lane
Topeka, KS 66604

State of Louisiana
c/o Louisiana Attorney General
1885 N 3rd Street
Baton Rouge, LA 70802

State of Maryland
c/o Maryland Attorney General
200 Saint Paul Street
Baltimore, MD 21202

State of Michigan
c/o Michigan Attorney General
525 W Ottawa Street
Lansing, MI 48933

State of Mississippi
c/o Mississippi Attorney General
550 High Street
Jackson, MS 39201

State of Montana
c/o Montana Attorney General
215 N Sanders Street
Helena, MT 59601

State of Nevada
c/o Nevada Attorney General
100 N Carson Street
Carson City, NV 89701

State of New Mexico
c/o New Mexico Attorney General
408 Galistero Street, Villagra Building
Santa Fe, NM 87501

State of North Carolina
c/o North Carolina Attorney General
114 W Edenton Street
Raleigh, NC 27603

State of Ohio
c/o Ohio Attorney General
30 E. Broad St., 14th Floor
Columbus, OH 43215

State of Pennsylvania
c/o Pennsylvania Attorney General
Strawberry Square
Harrisburg, PA 17120

State of South Carolina
c/o South Carolina Attorney General
1000 Assembly Street, Room 519
Columbia, SC 29201

State of Tennessee
c/o Tennessee Attorney General
P.O. Box 20207
Nashville, TN 37202-0207

State of Texas
c/o Texas Attorney General
P.O. Box 12548
Austin, TX 78711-2548

State of Virginia
c/o Virginia Attorney General
202 North 9th Street
Richmond, VA 23219

State of Wisconsin
c/o Wisconsin Attorney General
114 E State Capitol
Madison, WI 53702

The Miami-Jacobs Business College Co.
c/o The UPS Store
107 S West Street, Ste. 823
Alexandria, VA 22314

Twin Valley School District
4851 N. Twin Valley Road
Elverson, PA 19520

Wilkes-Barre Township
c/o Luzerne County Attorney
200 N River Street
Wilkes Barre, PA 18711

Wilmington School District
300 Wood Street
New Wilmington, PA 16142

Xenia School District
819 Colorado Drive
Xenia, OH 45385

**United States Bankruptcy Court
Eastern District of Virginia**

In re Delta Education Systems, Inc.

Debtor(s)

Case No. _____

Chapter 7

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Delta Education Systems, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

Delta Career Education Corporation
P.O. Box 1197
Richmond, VA 23219

☐ None [*Check if applicable*]

7/27/2018

Date

/s/ Peter J. Barrett

Peter J. Barrett 46179

Signature of Attorney or Litigant

Counsel for Delta Education Systems, Inc.

Kutak Rock LLP

901 East Byrd Street

Suite 1000

Richmond, VA 23219

804-644-1700 Fax: 804-783-6192

peter.barrett@kutakrock.com

**ACTION BY WRITTEN CONSENT OF THE
BOARD OF DIRECTORS OF
DELTA EDUCATIONAL SYSTEMS, INC.
a Virginia corporation**

The undersigned being all the members of the Board of Directors (the “Board”) of **Delta Educational Systems, Inc.**, a Virginia corporation (the “Corporation”), does hereby adopt the following recitals and resolutions by written consent in lieu of a meeting in accordance with the provisions of Section 13.1-685 of the Code of Virginia, effective as of June __, 2018:

WHEREAS, the Board has considered the financial and operational conditions of the Corporation’s business;

WHEREAS, the Board has reviewed the historical performance of the Corporation, the assets of the Corporation, the market for the Corporation’s services, the availability of financing and the current and long-term liabilities of the Corporation;

WHEREAS, on January 18, 2018, STVT-AAI Education, Inc., doing business as Ancora Education, acquired certain indirect assets from an affiliate of the Corporation, Delta Career Education Corporation, including campuses operating under the names of Berks Technical Institute, McCann School of Business and Technology, Miller-Motte College, Miller Motte Technical College and Creative Circus as well as certain campuses that offered professional truck driver training under the name of International Schools (the “Asset Sale”);

WHEREAS, immediately after the closing of the Asset Sale, the Corporation and its affiliates engaged in a wind-down of any remaining assets of the Corporation and its affiliates, which wind-down has now been completed;

WHEREAS, the Board has reviewed, considered and received the recommendations of the senior management of the Corporation and the advice of the Corporation’s legal, financial and other professionals and advisors with respect to potential avenues for relief that are available to the Board on behalf of the Corporation, including the risks, benefits and possibility of pursuing an orderly liquidation of the Corporation’s business and assets under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”);

WHEREAS, the Board has reviewed, considered and received the recommendations of the senior management of the Corporation and the advice of the Corporation’s legal, financial and other professionals and advisors with respect to the possibility for success in pursuing an orderly liquidation, in light of: (i) the Asset Sale; (ii) the wind-down of the remaining assets of the Corporation; (iii) the unavailability of financing to the Corporation; and (iv) the inability of the Corporation to generate cash as a result of the wind-down of its assets;

WHEREAS, the Board has reviewed, considered and received the recommendations of the senior management of the Corporation and the advice of the Corporation’s legal, financial and other professionals and advisors that the Corporation does not have a reasonable possibility of success

in effectuating an orderly liquidation under Chapter 11 of the Bankruptcy Code because the Corporation has wound-down its remaining assets, would have insufficient cash or financing with which to continue operations, if any, and because the Board is unable to determine to its reasonable satisfaction that the Corporation could meet all of its post petition liabilities;

RESOLVED, THEREFORE, that in the business judgment of the Board after consideration of the alternatives presented to it and the recommendations of senior management of the Corporation and the advice of the Corporation's legal, financial and other professionals and advisors, it is desirable and in the best interests of the Corporation, its creditors, its equity holders and its other interested parties for a voluntary petition to be filed by the Corporation under the provisions of Chapter 7 of the Bankruptcy Code; and it is

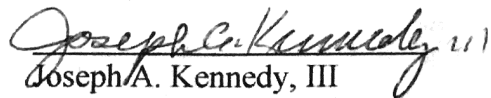
FURTHER RESOLVED, that Martina Hansen (the "Designated Representative") be, and hereby is, authorized, directed and empowered to act as the designated debtor representative on behalf of and in the name of the Corporation and execute, verify and file, or cause to be filed, all petitions, schedules, lists, motions, applications and other papers or documents and to take any and all actions which she deems necessary or proper to obtain such relief; and it is

FURTHER RESOLVED, that the engagement of the law firm Kutak Rock LLP as general bankruptcy counsel to assist the Corporation in filing under Chapter 7 of the Bankruptcy Code be and hereby is ratified and confirmed; and it is

FURTHER RESOLVED, that the Designated Representative is authorized, empowered and directed to take any and all further action and to execute and deliver any and all such further instruments and documents and to pay all such expenses (subject to Bankruptcy Court approval where required) where necessary or appropriate in order to carry out fully the intent and accomplish the purposes of the resolutions adopted herein; and it is

FURTHER RESOLVED, that all actions taken by the officers of the Corporation prior to the date hereof in connection with the possible reorganization or liquidation of the Corporation or any matters related thereto, or by virtue of these resolutions, are hereby in all respects ratified, confirmed and approved.

The undersigned members of the Board hereby consent to the foregoing resolutions and actions and direct that this Action by Written Consent be filed with the minutes of the Corporation. Said resolutions and actions shall have the same force and effect as if they were adopted at a meeting. This Action by Written Consent shall be effective as of the date stated above.


Joseph A. Kennedy, III

Williard E. Lynn

in effectuating an orderly liquidation under Chapter 11 of the Bankruptcy Code because the Corporation has wound-down its remaining assets, would have insufficient cash or financing with which to continue operations, if any, and because the Board is unable to determine to its reasonable satisfaction that the Corporation could meet all of its post petition liabilities;

RESOLVED, THEREFORE, that in the business judgment of the Board after consideration of the alternatives presented to it and the recommendations of senior management of the Corporation and the advice of the Corporation's legal, financial and other professionals and advisors, it is desirable and in the best interests of the Corporation, its creditors, its equity holders and its other interested parties for a voluntary petition to be filed by the Corporation under the provisions of Chapter 7 of the Bankruptcy Code; and it is

FURTHER RESOLVED, that Martina Hansen (the "Designated Representative") be, and hereby is, authorized, directed and empowered to act as the designated debtor representative on behalf of and in the name of the Corporation and execute, verify and file, or cause to be filed, all petitions, schedules, lists, motions, applications and other papers or documents and to take any and all actions which she deems necessary or proper to obtain such relief; and it is

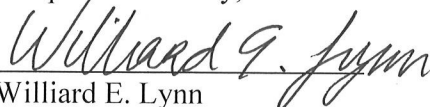
FURTHER RESOLVED, that the engagement of the law firm Kutak Rock LLP as general bankruptcy counsel to assist the Corporation in filing under Chapter 7 of the Bankruptcy Code be and hereby is ratified and confirmed; and it is

FURTHER RESOLVED, that the Designated Representative is authorized, empowered and directed to take any and all further action and to execute and deliver any and all such further instruments and documents and to pay all such expenses (subject to Bankruptcy Court approval where required) where necessary or appropriate in order to carry out fully the intent and accomplish the purposes of the resolutions adopted herein; and it is

FURTHER RESOLVED, that all actions taken by the officers of the Corporation prior to the date hereof in connection with the possible reorganization or liquidation of the Corporation or any matters related thereto, or by virtue of these resolutions, are hereby in all respects ratified, confirmed and approved.

The undersigned members of the Board hereby consent to the foregoing resolutions and actions and direct that this Action by Written Consent be filed with the minutes of the Corporation. Said resolutions and actions shall have the same force and effect as if they were adopted at a meeting. This Action by Written Consent shall be effective as of the date stated above.

Joseph A. Kennedy, III


Williard E. Lynn

A handwritten signature in black ink, appearing to read 'NAO', with a long horizontal stroke extending to the right.

Nicholas A. Orum